

**COUNTY OF SAN DIEGO, CALIFORNIA**  
**BOARD OF SUPERVISORS POLICY**

**Subject**

Special Assessment Payments - County - Owned

**Policy  
Number**

F-5

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**Purpose**

To establish the practice of the County paying its share of special assessments levied in districts in which the County owns property, based on the benefits received from the improvements or services.

**Background**

The County owns land in various parts of the County and some of this property is within special assessment districts. If the county did not pay the assessment on its property, the costs would be borne by a small number of taxpayers in the district or the jurisdiction responsible for the assessment. Inasmuch as the assessments levied against the County are for improvements or services from which the County benefits, it would appear more equitable for the taxpayers throughout the County to share the burden.

**Policy**

It is the policy of the Board of Supervisors that: The County pay special assessments levied against County-owned property based on the benefit received from the improvements or services.

**Sunset Date**

This policy will be reviewed for continuance by 12-31-02.

**Board Action**

9-11-56 (31)

9-5-56 CAO Letter

6-23-69 (98)

6-20-89 (63)

5-15-96 (11)

**CAO Reference**

1. Department of Public Works
2. Chief Financial Officer/Auditor and Controller